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ABSTRACT

Based on responses by 427 public two-year colleges in the United States to two surveys, this report provides comparative financial information for fiscal year 1993-94. The report provides space for colleges to compare their institutional statistics with national sample medians, quartile data for the national sample, and tables and graphs of findings. The first section presents background information on the annual study of two-year college finances, discussing objectives of the study and the potential uses of findings. The second section reviews limitations of the study and explains the study methodology, including a section attempting to dispel the myth of the "typical" institution and sections on calculations; interpretation of proportions, medians, and quartiles; means; and definitions of terms. Following a table showing participation by state and region, the next sections present national data on revenues per credit full-time equivalent (FTE) student and expenditures per credit FTE student, including selected expenditure ratios. Finally, data are provided on the numbers of credit FTE students per FTE staff and part-time FTE staff; student characteristics (i.e., credit units enrolled, hours attended, and class level); and mean class size. Appendixes include a list of participating colleges and their peer group classification and a user's survey for rating the report. (HAA)

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COMPARATIVE FINANCIAL STATISTICS

for Public Two-Year Colleges: FY 1994 NATIONAL SAMPLE

JC 970 370

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Comparative Financial Statistics For Public Two-Year Colleges:

FY 1994 National Sample

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April 1995
Washington, DC

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PREFACE

This report is the 17th in an annual series of comparative data studies of public two-year colleges. It is the result of an intensive six-month study involving three national education associations–the National Association of College and University Business Officers (NACUBO), the Association of Community College Trustees (ACCT), and the American Association of Community Colleges (AACC)–as well as the National Center for Education Statistics (NCES) and 427 community colleges. The study is intended to provide information to community college administrators, representatives of state and local agencies, and federal policy makers.

This report provides comparative information derived from a national sample of 427 public two-year colleges. It contains financial statistics for fiscal year 1993-94 and explanations derived from two surveys of public two-year colleges from across the nation. For the purpose of this study, colleges are defined at the highest district level. Included are multi-college districts and single-college districts. A single-college district may be multi-campus. (For example, Yosemite Community College is a multi-college district comprising Columbia College and Modesto College. Miami-Dade Community College, which is made up of multiple campuses, is treated as a single entity, a multi-campus single-college district.) This report includes:

- Space for colleges to compare their institutional statistics with national sample medians
- Quartile data for the national sample
- Statistics presented in a variety of formats: tables, bar graphs, and pie charts

ACKNOWLEDGMENTS

The continuation of this project through a 17th year was made possible by funding from NACUBO. In addition, AACC and ACCT provided cooperative support and NCES contributed technical assistance.

Guidance and support were once again provided by the NACUBO Two-Year Colleges Committee, whose members include Judith A. Thorson (chair), Delta College; Robert J. Blood, Miami-Dade Community College; L.T. Parker, Paul D. Camp Community College; W. Stephen Pannill, Harford Community College; Thomas R. Hawk, Community College of Philadelphia; Donald L. Porter, Iowa Western Community College; Dan S. Whittemore, Maricopa County Community College; and Barbara Gittins, Utah System of Higher Education. William M. Dixon, Wytheville Community College, is the NACUBO board liaison. These individuals were instrumental in facilitating the project's progress by actively encouraging their colleagues to participate in the study. Thanks to their help, this study enjoyed a high participation rate.

A Redesign Task Force was formed in February 1991 to assess and restructure the project. This task force provided invaluable guidance and included Dale H. Miller (chair), Harrisburg Area Community College; Ralph Alterowitz, Venture Tech Corporation; Stanton Calvert, Texas Public Community/Junior College Association; Judith Eaton, American Council on Education; Thomas G. Estes, Jr., Mercer University; John E. Harper, The Robinson Group; and Robert W. Jensen, Metropolitan Community Colleges. K. Scott Hughes and Laura Faulk Willson, consultants to the task force, provided excellent analysis and recommendations for restructuring the study and its reports. This restructured report is the result of the task force and the consultants' work, as well as the input provided by more than 300 business officers. In addition, the National Council of Community College Business Officials provided help.

NACUBO staff members devoted both energy and resources to the successful conduct of the study, particularly the data collection and analysis. Robert Shepko was responsible for the computer analysis. Robin Jenkins, Anna Marie Cirino, and Carla Balakgie are acknowledged for their cooperation and support.

A debt of gratitude is owed to K. Scott Hughes, formerly of NACUBO, and Norman Brandt, U.S. Department of Education, who acted as a liaison to NACUBO. They dedicated a great deal of effort and cooperation in the developmental years of this project. Enid B. Jones, AACC, and Raymond Taylor, ACCT, are also acknowledged.

Financial support for the assessment of the study in 1991 was generously provided by Information Associates. Valuable support and input for the 1991 restructuring of the project were also provided by the Massachusetts Community College Association, Inc.; the South Carolina State Board for Technical and Comprehensive Education; the Texas Public Community/Junior College Association; the Washington State Board for Community College Education; and the Washington State Higher Education Coordinating Board.

INTRODUCTION

Background. In 1977, members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges. (The term "community colleges" includes all postsecondary institutions offering up to the first two years of higher education.) Members of the committee were frustrated by the lack of information available to governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for decisions such as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community colleges, they approached the task cautiously.

Throughout the first 16 years of the project, comments from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size doubled steadily throughout the first three years, from 97 to 184 to 403; leveled off at 420 and 442 the next two years; and increased to more than 500 since then. This year, the number of participants fell to 427.

This report reflects the project assessment that occurred in 1991. A task force was formed to assess the study and to consider its restructuring to improve its utility. This group comprised business officers, an accrediting agency official, a state agency administrator, a representative from private industry, a former community college president, and higher education consultants. Through the guidance of these people, several surveys were conducted and analyzed. This report is one result of that process, which included input from more than 300 business officers and representatives of state agencies.

The following summary of important financial characteristics is based on the financial data section of the Integrated Postsecondary Education Data System (IPEDS), conducted by NCES, and a supplemental survey conducted by NACUBO. Analysis performed by NACUBO, Laura Faulk Willson, and K. Scott Hughes in 1992 provided the foundation for the FY 1991, 1992, and 1993 reports as well as the current one.

Objectives. One of the study's primary objectives is to learn how comparative information can be used to improve community college decision making. The project also seeks to shed light on the financial and operational aspects of community colleges. The report format is designed to facilitate comparing the operational and financial statistics of an individual community college to national medians.

Peer Groups. A more detailed report, *Comparative Financial Statistics for Public Two-Year Colleges: FY 1994 Peer Groups Sample*, is also available. It contains not only national medians but also peer group medians for single-college districts divided into five peer groups on the basis of credit FTE enrollment as well as a multi-college peer group. *FY 1994 Peer Groups Sample* also contains explanations of the statistics, definitions of terms, and clarification as to what is included in and excluded from each calculation. Possible interpretations derived from institutional and peer group statistical comparisons, which may be useful for management reports based on this analysis, are also included. The breakdowns included in the peer groups report are:

National
Multi-college districts
Single-college district with credit FTE enrollment less than 1,000
Single-college district with credit FTE enrollment from 1,000 through 2,499
Single-college district with credit FTE enrollment from 2,500 through 4,999
Single-college district with credit FTE enrollment from 5,000 through 9,999
Single-college district with credit FTE enrollment of 10,000 or more

How to Order. **Complimentary** copies of this report have been distributed to the chief business officers of the participating colleges. Additional copies of this report or copies of the *FY 1994 Peer Groups Sample* report may be obtained by calling the NACUBO Order Desk at (202) 861-2560. *FY 1994 National Sample* (NC1075) is $25 for members; $30 for nonmembers. *FY 1994 Peer Groups Sample* (NC1080) is $40 for members; $50 for nonmembers. Information from the *Peer Groups Sample* is also available on disk in a **menu-driven**, Lotus spreadsheet format (NC1085, 3 1/2" disk format; NC1090, 5 1/4" disk); $30 for members; $45 for nonmembers.

Special Analysis Service. A service providing analyses of special groupings of the database is available for a modest fee ($80 members; $110 nonmembers). Selections available include groupings on the basis of credit FTE enrollment, current fund expenditures, state, region, or special group as specified by purchaser (for example, California colleges with credit FTE enrollment greater than 10,000). Call the NACUBO Center for Institutional Accounting, Finance, and Management at (202) 861-2535 for more information.

User Feedback. Comments from readers regarding the need for and improvements to this report are encouraged. This study contains a brief user's survey that readers are urged to complete. Without adequate feedback, NACUBO has no way of ensuring that future editions of *Comparative Financial Statistics* are as responsive as possible to the needs of the community college decision makers that it seeks to serve.

Potential Uses. The primary purpose of this report is to assist an institution in preparing a meaningful analysis of how its financial and operational performance relates to peer group norms. Accreditation agencies have also found this study to be a useful tool in assessing institutional effectiveness, and increased application of the study by these agencies for reaccreditation purposes is anticipated.

Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from one institution with data from other institutions. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of an institution with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of an institution's financial data; such analysis could, in turn, affect the institution's financial policies in cases where an institution appears significantly out of line with its peers.

In addition to its primary purpose of providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for discovering institutional strengths and weaknesses. For example, costs per student that are far above the median, as well as staff-to-faculty ratios that appear high when compared with others, may indicate problems in institutional management.

LIMITATIONS AND EXPLANATIONS

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation. The 427 public community colleges in this study may not reflect the financial and operational patterns of their 347 sister institutions (counting systems of branch campuses as single institutions). Care was taken to include institutions that are geographically representative, as well as representative of enrollment levels. However, because of the need to use data only from those cooperating institutions that filed both timely and complete reports, the sample is not random.

No great significance is attached to any changes that occurred from year to year for any of the statistics: the survey populations differed and most changes are smaller than the confidence limits for the statistics.

Original Data. Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "academic support," "institutional support," and "student services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some institutions do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

Institutional Comparability. There is no way to establish truly homogeneous peer groups for community colleges. Major factors, such as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing, create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to the many factors not readily apparent from the statistics.

The Myth of the "Typical" Institution. There is no typical institution, and institutions should use this report only to find what makes them unique–not to pressure an institution toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic–and a great strength–of community and junior colleges.

Calculations. Pell Grants are excluded from both the revenue and expenditure bases, including federal restricted grants and restricted scholarships. All revenue and expenditure figures exclude auxiliaries unless specifically noted.

Interpretation of Proportions. Careful interpretation of expenditure and revenue proportions is urged. High costs in any area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below the sample median–even if the budget support for instruction is adequate.

Medians and Quartiles. The median represents the number that will split the group of colleges in half for a given statistic: one-half the colleges will be above the median, while one-half will be below. For that reason, the "median institution" is different for each statistic, and the proportions may thus not add to 100 percent.

The first quartile is the value for a statistic that separates the lowest 25 percent of the institutional values from the top 75 percent of the institutional values. The median is the value that separates the lowest 50 percent of the values from the top 50 percent of the values for each statistic. The third quartile is the value that separates the lowest 75 percent of the values from the top 25 percent of the values for each statistic.

N is the number of institutions that provided the data necessary to calculate the statistic. Hence, N is the number of values to find the quartiles and median. N varies with each statistic.

Important Note. Because each statistic has a different institution at its median and quartile values, proportions will not add to 100 percent. This is especially true of the first and third quartiles. An institution that has a low instructional budget proportion has a high administrative budget proportion. Thus, the quartiles are formed from very different institutions. As a result, the sum of the first quartile proportions will generally be less than 100 percent, while the sum of the third quartile proportions will tend to exceed 100 percent.

Means. The values in the pie charts and bar graphs depicting student population characteristics are means rather than medians.

Definitions. For the purposes of this study, the relevant terms are defined as follows.

Single-college district: A community/junior college district organized as a single college with one or more campuses and/or satellite locations.

Multi-college district: A community/junior college district organized as two or more separate colleges, each of which may have one or more campuses and/or satellite locations.

Full-time-equivalent (FTE) enrollment: Survey respondents were urged to report figures that *accurately represent* their institutions. For those colleges that required a formula, the following were recommended. *Credit FTE enrollment* is annual credit hours divided by 30 if a college is on a semester basis; divided by 45 if a college is on a quarter basis. *Noncredit FTE enrollment* is annual noncredit course hours divided by 60.

Instructional expenditures: Expenditures for credit and noncredit courses; academic, occupational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions.

Service area population: The population included in the area the district is mandated to serve (i.e., as designated by ZIP codes, county boundaries, political boundaries).

Staffing: Includes regular, temporary, and part-time staff. Excludes student assistants, both regular and work-study. See *Financial Accounting and Reporting Manual for Higher Education* [¶332-338] (NACUBO) for definitions of categories.

Total educational and general expenditures: Excludes E&G mandatory transfers, E&G nonmandatory transfers, auxiliary enterprises, hospitals, and independent operations.

Total revenues: Excludes sales and services of auxiliary enterprises, sales and services of hospitals, and independent operations.

Other income: Includes endowment income, sales and services of educational activities, and other sources.

Academic expenditures: Includes instruction (and research), public service, and academic support.

Support expenditures: Includes student services, institutional support, and plant operation and maintenance.

FY 1994
Participation by State and Region

N = 427

T = Total in Region or State R = Responses

Regional Summary		
Region	T	R
Central	199	129
Eastern	128	76
Southern	278	147
Western	169	75
Total	**774**	**427**
Percent of Total		55%

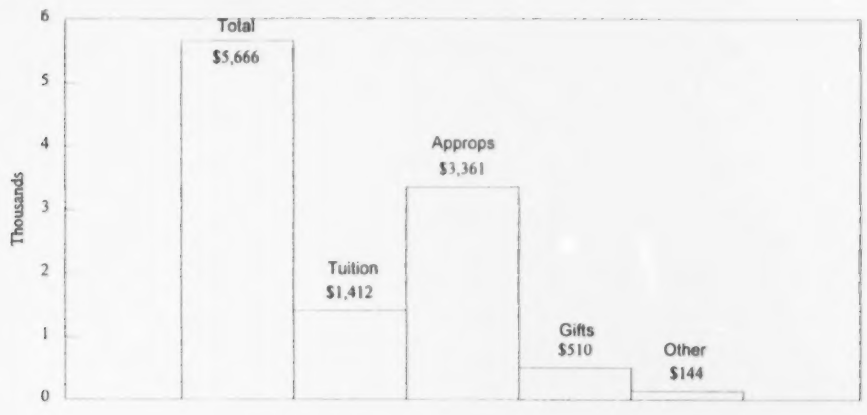
	Central		
	ST	T	R
	IL	40	21
	IN	2	2
	IA	15	8
	KS	19	8
	MI	29	28
	MN	23	18
	MO	12	6
	NE	6	6
	ND	2	1
	OH	22	14
	OK	13	7
	SD	N/A	N/A
	WI	16	10
Total		199	129
Percent			65%

Eastern		
ST	T	R
CT	12	2
DE	1	0
ME	6	2
MD	18	16
MA	15	11
NH	2	0
NJ	19	11
NY	38	22
PA	14	10
RI	1	1
VT	2	1
	128	76
		59%

Southern		
ST	T	R
AL	35	15
AR	8	3
FL	28	19
GA	23	9
KY	1	1
LA	2	0
MS	15	3
NC	58	19
SC	16	13
TN	14	9
TX	50	33
VA	24	22
WV	4	1
	278	147
		53%

Western		
ST	T	R
AK	N/A	N/A
AZ	10	7
CA	71	18
CO	15	10
HI	N/A	N/A
ID	3	1
MT	8	4
NV	4	3
NM	8	4
OR	13	8
UT	5	5
WA	25	11
WY	7	4
	169	75
		44%

Revenues per Credit FTE Student



REVENUES

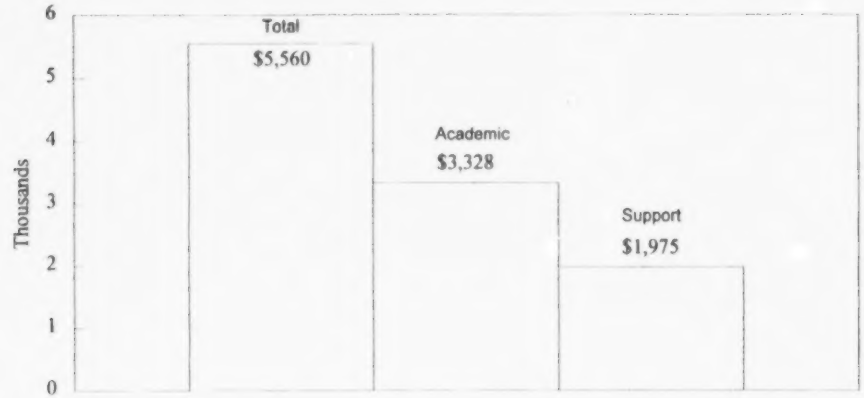
Total revenues per credit student were $5,666 at the median college. Almost two-thirds (58 percent) of revenues were received from state and local appropriations at the median college, and 50 percent of the colleges reported receiving 52 to 68 percent of their total funds from this source.

Tuition and fees made up 24 percent of total revenue at the median college; one-half of the colleges reported that tuition and fees represented from 18 to 33 percent of their revenues. Students paid $1,412 in tuition and fees at the median college.

Revenues by Source	Revenues as a Percentage of Total Revenues				
	First Quartile	Median	Third Quartile	N	Your College
Total revenues	100.0%	100.0%	100.0%	427	
Tuition and fees	18.2	24.4	33.2	427	
Appropriations (all)	51.7	58.5	68.1	427	
State	30.1	44.3	55.4	427	
Local	0.0	12.2	27.5	427	
State and local combined	51.7	58.1	67.9	427	
Gifts, grants, and contracts (all sources)	5.9	8.8	13.5	427	
Other revenues	1.5	2.7	4.8	427	

22

Expenditures per Credit FTE Student



EXPENDITURES

Almost two-thirds (61 percent) of all expenditures at the median college were directed to academic programs; approximately 49 percent of expenditures to credit instruction. Fifty percent of the colleges reported spending 43 to 54 percent on credit instruction.

Academic support (i.e., libraries, media services, academic administration) received the smallest proportion of funds, with about 8 percent of total expenditures going to this category at the median college. Ten percent of expenditures were dedicated to student services (i.e., counseling and career guidance, financial aid, admissions and records, health service and administration) and plant operation and maintenance, respectively, at the median college.

One-half of the colleges spent about one-third (36 percent) of their expenditure base on administration.

Expenditures by Function	Expenditures as a Percentage of Total E&G Expenditures				
	First Quartile	Median	Third Quartile	N	Your College
Total expenditures	100.0%	100.0%	100.0%	427	
Academic expenditures	56.5	60.9	64.8	427	
Instruction (incl. research, public serv.)	46.5	51.4	55.9	427	
Credit instruction	42.5	48.5	54.0	427	
Academic support	5.9	8.3	11.2	427	
Support expenditures	32.2	35.8	40.5	427	
Student services	8.0	9.9	12.2	427	
Institutional support	12.3	14.9	18.0	427	
Plant operation and maintenance	8.4	10.0	12.0	427	

	Selected Expenditure Ratios				
	First Quartile	Median	Third Quartile	N	Your College
Total E&G salaries and wages / Total E&G expenditures	55.9%	60.3%	63.6%	422	
Utilities expenditures / Building gross square feet	$1.00	$1.30	$1.70	313	
Plant O&M without utilities / Building gross square feet	$2.50	$3.40	$4.50	313	
Total E&G benefits / Total E&G salaries & wages	0.20	0.24	0.28	422	
Instructional salaries (without benefits) / Total E&G expenditures	30.6%	35.2%	39.1%	422	
Mand transfers for debt + CF interest paymts / Unrestricted CF revenues	0.00	0.00	0.01	261	

The importance of these ratios is their usefulness when one is examining figures that show changes over time.

The median college reported that 60 percent of its E&G expenditures were paid in salaries and wages (exclusive of benefits), with half of the colleges between 56 and 64 percent.

Utilities averaged $1.30 per gross square foot at the median college, with 50 percent of the colleges reporting a range of $1.00 to $1.70.

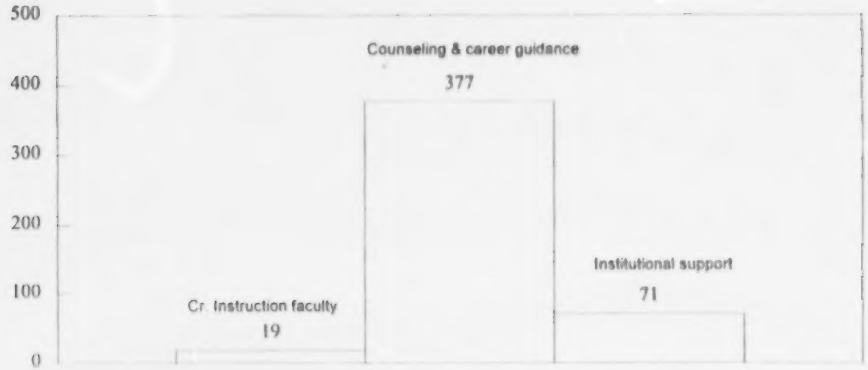
Plant operation and maintenance--excluding utilities--averaged $3.40 per gross square foot at the median college, with 50 percent of the colleges reporting between $2.50 and $4.50.

As a proportion of total E&G salaries, benefits were 24 percent at the median college, with a range of 20 to 28 percent at half the colleges.

The median college dedicated 35 percent of expenditures to instructional salaries (without benefits), with half the colleges reporting between 31 and 39 percent.

Another measure of flexibility, debt service is usually regarded as a fixed cost. The amount of budget used to support debt service reduces funds for academic purposes. The higher the proportion of budget dedicated to debt service, the less flexibility the college may have to respond to financial changes. At least 50 percent of the colleges reporting had a debt service ratio of 0. Debt service ratios are seldom above 5 percent.

Credit FTE Students per FTE Staff



STAFFING

The median college employed one FTE staff member for every nine credit FTE students.

The median college employed one credit instruction FTE faculty member for every 19 credit FTE students. However, the median college employed only one FTE staff member in counseling and career guidance areas for 377 credit FTE students, a ratio exceeded only by employees in the student service staff (534).

Staff by Function	Credit FTE Students per FTE Staff				
	First Quartile	Median	Third Quartile	N	Your College
Total staff	7.4	8.8	10.6	271	
Instruction					
Credit instruction faculty	15.4	18.8	22.9	272	
All other (nonfac, noncredit instruc)	39.5	98.4	229.9	270	
Public service	0.0	0.0	497.3	266	
Academic support					
Academic administration	190.4	333.3	595.5	269	
All other (faculty, nonfaculty)	77.3	139.6	244.3	267	
Student services					
Student services administration	297.2	534.0	1,078.1	266	
Counseling & career guidance	259.6	376.8	609.3	266	
All other	85.5	143.3	214.4	266	
Institutional support	48.4	70.6	93.3	268	
Plant operation and maintenance	73.8	102.9	148.2	269	

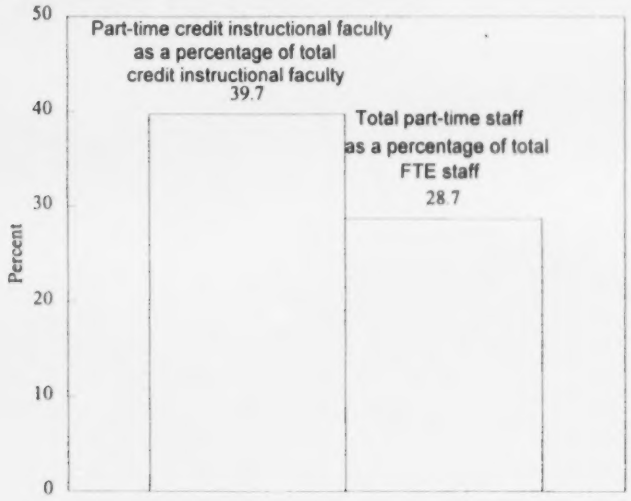
Selected Ratios

	First Quartile	Median	Third Quartile	N	Your College
Unduplicated credit student headcount / Total FTE staff	16.4	21.3	27.3	256	
Service area population / Unduplicated credit student headcount	20.0	28.7	45.0	302	
Building gross square feet / Total credit FTE students	86	114	154	313	
Total scholarships and Pell Grants / Total credit FTE students	$529	$714	$971	427	
Credit faculty + counseling staff / Academic + student servs admin + inst support	2.0	2.8	3.8	266	
All other FTE staff / Credit FTE faculty	0.8	1.1	1.5	270	

There were 21 credit headcount students for each FTE employee at the median college. The ratio of credit FTE students to FTE staff is much smaller (9). Unduplicated credit student headcount includes all students enrolled for a credit course.

One out of 29 residents of the median college's service area attended the college as a credit student. Fifty percent of the colleges reported a participation rate in their service areas of between 20 and 45, indicating relatively disparate service area attendance rates.

Part-Time FTE Staff



The median college had 114 gross square feet per credit FTE student. The range for one-half of the colleges was between 86 and 154 gross square feet.

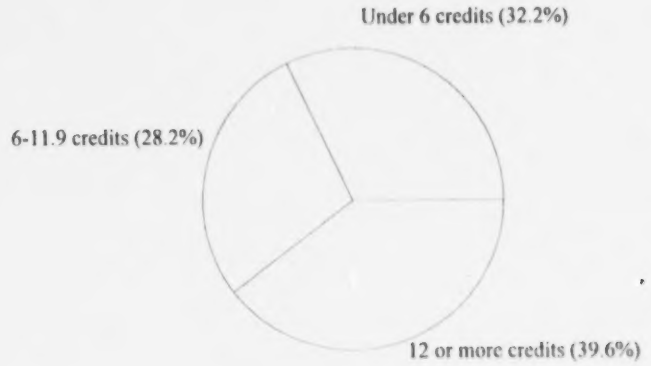
The median value of scholarships and grants--including Pell Grants--per credit FTE student was $714. However, one-half of the colleges reported scholarships per student ranging from $529 to $971.

The median college employed 2.8 credit faculty and counseling FTE staff for every one FTE academic and student services administrator and institutional support employee. This figure ranged from 2.0 to 3.8 at half of the colleges.

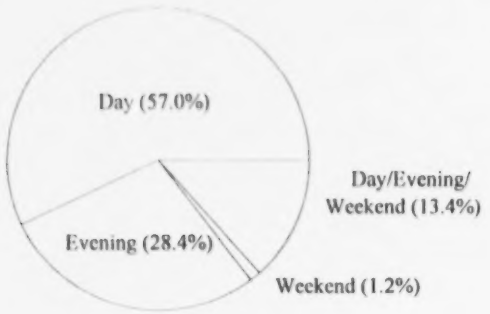
The median college had a 1.1 to 1 relationship between nonfaculty employees and FTE faculty.

More than a third (40 percent) of credit instructional faculty were part-time employees at the median college. In contrast, approximately one-quarter (29 percent) of all FTE staff (both faculty and nonfaculty staff) were employed part-time at the median college.

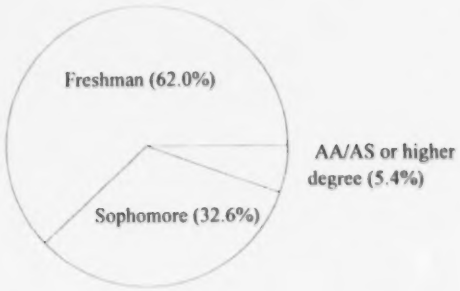
Credit Units Enrolled (N=300) (Mean)



Hours Attended (N=290) (Mean)



Class Level (N=291) (Mean)



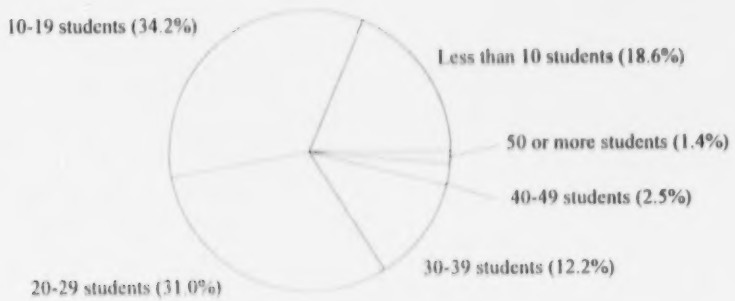
STUDENT CHARACTERISTICS

More than one-third (40%) of students were enrolled on a full-time basis. Thirty-two percent of students were enrolled for fewer than six credit units; it is significant that this group did not qualify for financial aid.

If one assumes that community college enrollment would be approximately evenly split between first- and second-year students, it is noteworthy that only half of the entering freshmen appeared to remain in school long enough to attain sophomore status.

Although the community colleges enrolled on average 57 percent of students in the day, a significantly large percentage of students attended evening classes or a combination of day, evening, and weekend classes.

Credit Classes Distributed by Class Size (N=273) (Mean)



The most popular class sizes were 10-19 and and 20-29 (34 and 31 percent respectively). While 19 percent of classes enrolled fewer than 10 students, 1 percent enrolled 50 or more students.

APPENDIX A
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Single-college district with credit FTE enrollment less than 1,000
Group 2: Single-college district with credit FTE enrollment from 1,000 through 2,499
Group 3: Single-college district with credit FTE enrollment from 2,500 through 4,999
Group 4: Single-college district with credit FTE enrollment from 5,000 through 9,999
Group 5: Single-college district with credit FTE enrollment of 10,000 or more
Group 6: Multi-college district

ALABAMA

Alabama Aviation & Technical College (1)
Bessemer State Technical College (2)
Chattahoochee Valley Community College (2)
Douglas MacArthur State Technical College (1)
Gadsden State Community College (4)
Harry M. Ayers State Technical College (1)
J.F. Ingram State Community College (2)
J.M. Patterson State Technical College (1)
James H. Faulkner State Community College (3)
Jefferson State Community College (3)
Lurleen B. Wallace State Junior College (2)
Reid State Technical College (1)
Southern Union State Community College (3)
Wallace Community College, Selma (2)
Wallace State Community College, Hanceville (3)

ARKANSAS

Phillips County Community College (2)
Rich Mountain Community College (1)
Westark Community College (3)

ARIZONA

Arizona Western College (3)
Central Arizona College (3)
Coconino County Community College (2)
Maricopa County Community College District (6)
Mohave Community College (2)
Northland Pioneer College (2)
Yavapai College (2)

CALIFORNIA

Citrus Community College (4)
Glendale Community College (4)
Grossmont-Cuyamaca Community College District (6)
Long Beach Community College (5)
Los Angeles Community College District (6)
Mount San Antonio College (5)
Napa Valley Community College (3)
Riverside Community College (5)
San Joaquin Delta College (5)
San Mateo County Community College District (6)
Santa Monica Community College (5)
Sierra Community College (4)
Sonoma County Junior College (5)
State Center Community College District (6)
Taft College (2)
Victor Valley Community College (3)
West Hills Community College (2)
Yosemite Community College District (6)

COLORADO

Aims Community College (3)
Arapahoe Community College (3)
Colorado Mountain College (3)
Community College of Aurora (3)
Community College of Denver (3)
Front Range Community College (4)
Northeastern Junior College (2)
Pikes Peak Community College (3)
Pueblo Community College (3)
Red Rocks Community College (3)

CONNECTICUT

Manchester Community Technical College (3)
Three Rivers Community Technical College (2)

FLORIDA

Brevard Community College (4)
Broward Community College (5)
Central Florida Community College (4)
Daytona Beach Community College (4)
Florida Community College of Jacksonville (5)
Florida Keys Community College (1)
Gulf Coast Community College (3)
Lake City Community College (2)
Lake Sumter Community College (2)
Manatee Community College (4)
Miami-Dade Community College (5)
North Florida Junior College (1)
Okaloosa-Walton Community College (3)
Palm Beach Community College (4)
Polk Community College (3)
Santa Fe Community College (4)
Seminole Community College (3)
South Florida Community College (2)
Tallahassee Community College (4)

GEORGIA

Atlanta Metropolitan College (2)
Bainbridge College (1)
Brunswick College (2)
Chattahoochee Technical Institute (2)
Dalton College (2)
DeKalb College (4)
DeKalb Technical Institute (2)
Gainesville College (2)
Middle Georgia College (2)

IOWA

Des Moines Area Community College (4)
Eastern Iowa Community College District (6)
Hawkeye Community College (2)
Iowa Valley Community College District (6)
Iowa Western Community College (3)
North Iowa Area Community College (3)
Southeastern Community College (3)
Western Iowa Tech Community College (3)

IDAHO

North Idaho College (2)

ILLINOIS

Belleville Area College (4)
Black Hawk College (4)
College of DuPage (5)
Danville Area Community College (2)
Heartland Community College (1)
Highland Community College (2)
Illinois Eastern Community Colleges (6)
John A. Logan College (3)
John Wood Community College (2)
Joliet Junior College (4)
Lake Land College (3)
Lewis and Clark Community College (3)
Lincoln Land Community College (3)
Moraine Valley Community College (4)
Oakton Community College (4)
Parkland College (4)
Prairie State College (3)
Richland Community College (2)
Sauk Valley Community College (2)
South Suburban College (3)
Spoon River College (2)

INDIANA

Indiana Vocational Technical College (5)
Vincennes University (4)

KANSAS

Allen County Community College (2)
Barton County Community College (3)
Butler County Community College (3)
Cowley County Community College (2)
Hutchinson Community College (2)
Johnson County Community College (4)
Kansas City, Kansas Community College (3)
Seward County Community College (1)

KENTUCKY

Community College System, Univ. of Kentucky (6)

MAINE

Northern Maine Technical College (1)
Washington County Technical College (1)

MARYLAND

Allegany Community College (2)
Anne Arundel Community College (4)
Baltimore City Community College (3)
Carroll Community College (2)
Catonsville Community College (4)
Cecil Community College (1)
Charles County Community College (3)
Chesapeake College (2)
Dundalk Community College (2)
Essex Community College (4)
Garrett Community College (1)
Harford Community College (3)
Howard Community College (3)
Montgomery Community College (5)
Prince George's Community College (4)
Wor-Wic Community College (1)

MASSACHUSETTS

Bristol Community College (3)
Bunker Hill Community College (3)
Cape Cod Community College (2)
Greenfield Community College (2)

MASSACHUSETTS (cont.)

Holyoke Community College (3)
Massachusetts Bay Community College (3)
Massasoit Community College (3)
Middlesex Community College (3)
Mount Wachusett Community College (2)
North Shore Community College (3)
Springfield Technical Community College (3)

MICHIGAN

Alpena Community College (2)
Bay de Noc Community College (2)
Charles S. Mott Community College (4)
Delta College (4)
Glen Oaks Community College (1)
Gogebic Community College (1)
Grand Rapids Community College (4)
Henry Ford Community College (4)
Jackson Community College (3)
Kalamazoo Valley Community College (4)
Kellogg Community College (3)
Kirtland Community College (1)
Lake Michigan College (2)
Lansing Community College (5)
Macomb Community College (5)
Mid Michigan Community College (2)
Monroe County Community College (2)
Montcalm Community College (2)
Muskegon Community College (3)
North Central Michigan College (2)
Northwestern Michigan College (3)
Oakland Community College (5)
Schoolcraft College (4)
Southwestern Michigan College (2)
St. Clair County Community College (3)
Washtenaw Community College (4)
Wayne County Community College (4)
West Shore Community College (1)

MINNESOTA

Anoka Ramsey Community College (3)
Austin Community College (1)
Brainerd Community College (2)
Fergus Falls Community College (1)

MINNESOTA (cont.)

Hibbing Community College (2)
Inver Hills Community College (3)
Itasca Community College (1)
Lakewood Community College (3)
Mesabi Community College (2)
Minneapolis Community College (3)
Normandale Community College (4)
North Hennepin Community College (3)
Northland Community College (1)
Rainy River Community College (1)
Rochester Community College (3)
Vermilion Community College (1)
Willmar Community College (2)
Worthington Community College (1)

MISSISSIPPI

Jones County Junior College (3)
Meridian Community College (2)
Southwest Mississippi Community College (2)

MISSOURI

East Central College (2)
Metropolitan Community Colleges (6)
Ozarks Technical Community College (2)
St. Charles County Community College (3)
St. Louis Community College (5)
Three Rivers Community College (2)

MONTANA

Coll. of Technology, Univ. of Montana - Missoula (1)
Division of Technology of Montana Tech (1)
Flathead Valley Community College (2)
Helena College of Technology (1)

NEBRASKA

Central Community College (3)
Metropolitan Community College (4)
Mid-Plains Community College Area (2)
Northeast Community College (2)

NEBRASKA (cont.)

Southeast Community College Area (4)
Western Nebraska Community College (2)

NEVADA

Community College of Southern Nevada (4)
Truckee Meadows Community College (3)
Western Nevada Community College (2)

NEW JERSEY

Atlantic Community College (3)
Bergen Community College (4)
Burlington County College (3)
County College of Morris (4)
Cumberland County College (2)
Essex County College (4)
Gloucester County College (3)
Mercer County Community College (3)
Ocean County College (4)
Salem Community College (1)
Sussex County Community College (2)

NEW MEXICO

Albuquerque Technical-Vocational Institute (4)
Clovis Community College (2)
Northern New Mexico Community College (2)
Santa Fe Community College (2)

NEW YORK

Adirondack Community College (3)
Broome Community College (3)
CUNY Borough of Manhattan Community College (5)
CUNY Bronx Community College (4)
CUNY Queensborough Community College (4)
Dutchess Community College (3)
Finger Lakes Community College (3)
Fulton Montgomery Community College (2)
Genesee Community College (3)
Jamestown Community College (3)
Jefferson Community College (2)

NEW YORK (cont.)

Mohawk Valley Community College (3)
Monroe Community College (4)
Nassau Community College (5)
North Country Community College (2)
Onondaga Community College (4)
Orange County Community College (3)
Schenectady County Community College (2)
Suffolk Community College (5)
Sullivan County Community College (2)
Tompkins Cortland Community College (2)
Westchester Community College (4)

NORTH CAROLINA

Alamance Community College (2)
Beaufort County Community College (1)
Cape Fear Community College (3)
Central Piedmont Community College (4)
Cleveland Community College (1)
Coastal Carolina Community College (3)
Fayetteville Technical Community College (3)
Gaston College (3)
Haywood Community College (2)
Johnston Community College (2)
Lenoir Community College (2)
McDowell Technical Community College (1)
Nash Community College (2)
Sandhills Community College (2)
Southeastern Community College (2)
Surry Community College (2)
Wake Technical Community College (3)
Wayne Community College (2)
Wilkes Community College (2)

NORTH DAKOTA

North Dakota State College of Science (2)

OHIO

Central Ohio Technical College (2)
Cincinnati State Technical and Community College (3)
Clark State Community College (2)
Columbus State Community College (5)

OHIO (cont.)

Cuyahoga Community College (5)
Jefferson Technical College (2)
Lakeland Community College (3)
Lorain County Community College (3)
Marion Technical College (2)
Northwest State Community College (2)
Owens Community College (4)
Sinclair Community College (5)
Stark Technical College (3)
Terra Community College (2)

OKLAHOMA

Carl Albert State College (2)
Connors State College (2)
Northeastern Oklahoma A&M College (2)
Northern Oklahoma College (2)
Oklahoma City Community College (4)
Rose State College (4)
Tulsa Junior College (4)

OREGON

Clackamas Community College (2)
Clatsop Community College (1)
Lane Community College (4)
Linn-Benton Community College (2)
Portland Community College (5)
Rogue Community College (1)
Southwestern Oregon Community College (2)
Umpqua Community College (2)

PENNSYLVANIA

Bucks County Community College (4)
Butler County Community College (2)
Community College of Allegheny County (5)
Community College of Beaver County (2)
Community College of Philadelphia (5)
Delaware County Community College (4)
Harrisburg Area Community College (4)
Montgomery County Community College (4)
Northampton County Area Community College (3)
Reading Area Community College (2)

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RHODE ISLAND

Community College of Rhode Island (4)

SOUTH CAROLINA

Aiken Technical College (2)
Central Carolina Technical College (2)
Chesterfield-Marlboro Technical College (1)
Florence-Darlington Technical College (2)
Greenville Technical College (4)
Horry-Georgetown Technical College (2)
Midlands Technical College (4)
Piedmont Technical College (2)
Technical College of the Lowcountry (1)
Tri-County Technical College (3)
Trident Technical College (4)
Williamsburg Technical College (1)
York Technical College (2)

TENNESSEE

Chattanooga State Technical Community College (4)
Dyersburg State Community College (2)
Jackson State Community College (2)
Motlow State Community College (2)
Nashville State Technical Institute (3)
Northeast State Technical Community College (2)
Pellissippi State Technical Community College (4)
Roane State Community College (3)
Walters State Community College (3)

TEXAS

Alamo Community College District (6)
Amarillo College (3)
Angelina College (2)
Austin Community College (5)
Blinn College (5)
Brazosport College (2)
Central Texas College (3)
Cisco Junior College (2)
Clarendon College (1)
College of the Mainland (2)
Collin County Community College (4)
Dallas County Community College District (6)

TEXAS (Cont.)

Del Mar College (4)
El Paso County Community College (5)
Frank Phillips College (1)
Grayson County College (2)
Houston Community College System (5)
Howard County Junior College (2)
Kilgore College (3)
Laredo Community College (3)
Lee College (4)
Midland Community College (3)
Navarro College (2)
Paris Junior College (2)
San Jacinto College (5)
Southwest Texas Junior College (2)
Tarrant County Junior College (5)
Temple Junior College (2)
Trinity Valley Community College (3)
Vernon Regional Junior College (2)
Victoria College (2)
Weatherford College (2)
Western Texas College (1)

UTAH

College of Eastern Utah (2)
Dixie College (2)
Salt Lake Community College (5)
Snow College (2)
Utah Valley State College (4)

VERMONT

Vermont Technical College (2)

VIRGINIA

Blue Ridge Community College (2)
Central Virginia Community College (2)
Dabney S. Lancaster Community College (1)
Danville Community College (2)
Eastern Shore Community College (1)
Germanna Community College (2)
J. Sargeant Reynolds Community College (4)
John Tyler Community College (3)

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VIRGINIA (cont.)

Mountain Empire Community College (2)
New River Community College (2)
Northern Virginia Community College (5)
Patrick Henry Community College (2)
Paul D. Camp Community College (1)
Piedmont Virginia Community College (2)
Rappahannock Community College (2)
Richard Bland College (2)
Southside Virginia Community College (2)
Southwest Virginia Community College (3)
Thomas Nelson Community College (3)
Tidewater Community College (5)
Virginia Western Community College (3)
Wytheville Community College (2)

WASHINGTON

Bellevue Community College (4)
Centralia College (2)
Clark College (3)
Everett Community College (3)
Highline Community College (3)
Lower Columbia College (2)
Olympic College (3)
Peninsula College (2)
Pierce College (4)
Shoreline Community College (3)
Skagit Valley College (3)

WISCONSIN

Blackhawk Technical College (2)
Chippewa Valley Technical College (3)
Fox Valley Technical College (3)
Gateway Technical College (3)
Lakeshore Technical College (2)
Mid-State Technical College (2)
Milwaukee Area Technical College (5)
Northeast Wisconsin Technical College (3)
Western Wisconsin Technical College (3)
Wisconsin Indianhead Technical College (2)

WEST VIRGINIA

Potomac State College of West Virginia Univ. (1)

WYOMING

Casper College (3)
Laramie County Community College (4)
Northwest College (2)
Western Wyoming Community College (2)

Comparative Financial Statistics
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FY 1994 National Sample

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Comments:_____

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1 2 3 4 5 **Format of information provided**

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Rating Area

1 2 3 4 5 **Comparability of information provided**

Comments:_____

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